

## REPORT

FROM

### THE SECRETARY OF THE TREASURY,

*In compliance with a resolution of the Senate of the 15th of February last, transmitting a statement of the accounts of such collectors of the customs as have been reported as defaulters at the present session of Congress.*

JUNE 25, 1838.

Read, and ordered to be printed, and that 2,000 additional copies be furnished for the use of the Senate.

TREASURY DEPARTMENT,

June 22, 1838.

SIR: In obedience to the resolution of the Senate, requiring the Secretary of the Treasury "to report to the Senate detailed statements of the accounts of such of the collectors, receivers, and disbursers of the public moneys, as have been reported defaulters to either House of Congress the present session, including, in each case, all suspended and rejected items of credit connected with any such account, and which, if passed to the credit of any such defaulter, would cover or extinguish, in the whole or in part, the amount of the deficits which are reported as standing on the books of the department against such defaulters, with suitable explanations in each case, showing why such items have been suspended or rejected, and why they ought not to be allowed as credits to such defaulters: the said report to include all such suspended or rejected items of credit as are remaining in the said department, up to the present period;" I have the honor to transmit to the Senate the accompanying statements from the Comptroller and Solicitor of the Treasury, upon the balances due from collectors of the customs, being part of the information called for.

The remaining information ordered by the Senate, is being prepared, and will be submitted as soon as completed by the proper officers of the department.

I am, very respectfully,  
Your obedient servant,

LEVI WOODBURY,  
*Secretary of the Treasury.*

Hon. R. M. JOHNSON,  
*Vice President of the United States, and  
President of the Senate.*

TREASURY DEPARTMENT,  
*Comptroller's Office, May 31, 1838.*

SIR: I have the honor to transmit, herewith, a statement made in compliance with the resolution of the Senate of the 15th of February last, calling for a detailed statement of the accounts of such collectors, receivers, and disbursers of public money, as have been reported defaulters at the present session, showing the differences, disallowances, and suspensions in the accounts of officers of the customs, who have been reported as public defaulters; and have to state that these differences, disallowances, and suspensions have been made in accordance with the established usages of the Treasury.

With great respect,

Your obedient servant,

J. N. BARKER, *Comptroller.*

HON. LEVI WOODBURY,

*Secretary of the Treasury.*

OFFICE OF THE SOLICITOR OF THE TREASURY,  
*June 6, 1838.*

SIR: I had the honor to receive the letter of the Comptroller, dated the 31st instant, which was referred by you to this office, together with the statement showing the differences, disallowances, and suspensions in the accounts of the officers of the customs reported as public defaulters. In compliance with your instructions to report if any of the balances have been paid in whole or in part, I enclose a statement of all such cases. I also return the papers sent me.

Very respectfully yours,

H. D. GILPIN,  
*Solicitor of the Treasury.*

HON. LEVI WOODBURY,

*Secretary of the Treasury.*

Case of Wm. King, late collector at Bath, Maine:

Balance due to the United States, per Solicitor's report No. 7, dated January 15, 1838 - - - - - \$10,014 90

Balance reduced, per Treasury report No. 531, dated 21st May, 1838, to - - - - - 787 66

Case of Wm. Pearce, jr., late collector at Gloucester, Massachusetts:

Balance due the United States, per Solicitor's report No. 20, dated January 15, 1838 - - - - - 1,107 82

Deposited by marshal, January 24, 1838, in full for judgment - - - - - 1,157 67

Case of John Grant, jr., late collector at Oswego, New York:

Balance due United States, per Solicitor's report No. 29, dated January 15, 1838 - - - - - 113 30

Deposited by district attorney, March 15, 1838, in full for judgment - - - - - 117 20

Case of Charles Simms, deceased, late collector at Alexandria, D. C.:

Balance due United States, per Solicitor's report No. 50, dated

January 15, 1838

\$13,078 51

Deposited, January 17, 1838, by Cutbeth Powell, Esq., administrator *de bonis non*, on account of judgment-

2,137 22

Case of Joseph S. Pelot, late acting collector, Savannah, Georgia:

Balance due United States, per Solicitor's report No. 77, dated

January 15, 1838

11 35

Suit ordered March 12, 1838, for

11 35

Amount collected without suit and deposited by district attorney March 21, 1838, to the credit of the Treasurer.

Case of Samuel Spotts, late surveyor of customs, New Orleans, Louisiana: Suit ordered March 12, 1838, for \$1,196 14. A bill has been reported and is pending before Congress to authorize the payments to L. B. Willis as deputy and clerk, which were disallowed.

*Statement showing the differences, disallowances, and suspensions in the accounts of officers of the customs, reported as public defaulters.*

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
1. <i>Lewis F. Delesdernier, collector at Passamaquoddy, Maine</i> - - -	-	<u>\$2,571 16</u>
Being amount charged by collector, 1st quarter, 1811, which had been already charged by him in his account for 3d quarter, 1810, and placed to his credit, and included in warrant No. 9,983 - - -	\$2,985 00	
Deduct subsequent payments to his credit included in warrants No. 530 and No. 5,123, per Auditor's reports, Nos. 48,181, and 25,570 - - -	413 84	
Balance as above stated - - -	-	<u>2,571 16</u>
2. <i>Leonard Jarvis, collector at Passamaquoddy, Maine</i> - - -	-	<u>2 48</u>
Arising as follows, viz :		
Amount of marine hospital money collected, short credited, 3d quarter, 1830, retained from officers and crew of revenue cutter, after deducting commission \$9 41		
Commission overcharged in his acc't 1 86		
	11 27	
Deduct :		
Disbursements for revenue cutter, short charged, being the amount of marine hospital money retained from officers and crew - - - \$9 70		
Less by error in addition of pay roll		
August - - - 1 00		
	8 70	
Commission one per cent. on same 09		
	8 79	
This balance paid on 19th February, 1838 -	-	<u>2 48</u>
3. <i>Waterman Thomas, collector at Waldo-borough, Maine</i> - - -	-	<u>1,767 43</u>
Being balance due in cash in his hands.		



## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
Judgment obtained Septem'r, 1802. Levied on real estate February, 1803.		
4. <i>Nathaniel F. Fosdick, Portland</i> -	-	\$11,212 81
Differences, &c.:		
Due to the United States, as per collector's account, to 31st March, 1803 - -	\$137,685 57	
Add:		
Amount of duties short credited - -	124 41	
Amount short credited for net balance of hospital money - - -	263 14	
Amount due United States, per his account to 31st March 1802, short credited in succeeding account - - -	\$372 30	
Overcharge as payment to inspectors \$0 10		
Overpaid to R. Honeywell, inspector 07		
Paid by J. Veizie, for hire of horse and chaise - - - 3 00		
Errors in Veizie's account - - - 4 00		
	7 17	
Amount of debenture No. 4, overissued and overpaid - - -	1 00	
Overpaid W. Storer for drawback on spirits -	18	
Overpaid R. Boyd, bounty on fish -	40	
Overpaid J. Isley, allowance to fishing vessel -	18 00	
Overpaid J. Limts, salary as surveyor -	05	
Amount charged as agent for fortifications; no vouchers rendered - - -	153 83	
Amount paid D. Davis and others; no vouchers - - -	332 62½	
Amount charged for marine hospital disbursements, which is placed to his credit in separate statement - - -	506 85	
Do. do. do. do. -	232 27	
Commissions overcharged - - -	95 30	
Amount placed to his debit, per abstracts from the records in the office, with which he had not credited the United States, viz: Duties on merchandise secured to 4th May, 1803 - - -	25,071 17	
Duties on tonnage secured to 4th May, 1803 -	317 31	
Duties on passports and clearances -	32 00	

## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
Net amount of marine hospital money received - - - - -	\$115 62	
	<u>165,329 20</u>	
Deduct:		
Amount credited by collector in 3d quarter, 1795 -	\$0 61	
Short charge to inspector 2d quarter, 1797 -	60	
Commission on hospital money not charged -	1 93	
Fractions improperly introduced in his account -	02	
Amount of the following sums placed to his credit, not charged by collector, viz:		
Cash and bonds transferred to his successor -	127,468 53	
Payments to branch Bank United States, at Boston, to the credit of the Treasurer	7,000 00	
Commission on his payments -	<u>104 06</u>	
	134,575 75	
Judgment obtained for balance -	<u>30,753 43</u>	
Balance reduced by subsequent payments to	-	<u>\$11,212 81</u>
5. <i>Joseph F. Wingate, Bath</i> -	-	<u>10,989 48</u>
Differences as follows:		
Amount charged by him paid into the Branch Bank of the United States at Portland, no such payment made to the bank, and no such receipt forwarded -	\$13,800 00	
Amount charged as cash transferred to his successor, J. B. Swanton, no receipt forwarded, and no credit given by Swanton	1,044 00	
Commission charged by collector on such sums -	<u>302 93</u>	
	15,146 93	

## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
Deduct balance claimed by collector -	\$3 11	
	15,143 82	
Deduct payment in land taken on execution	4,154 34	
		<u>\$10,989 48</u>
NOTE.—Judgment obtained for \$11,181 68, and costs.		
6. <i>John B. Swanton, Bath</i> - -	-	<u>13,861 60</u>
Differences :		
Balance due to United States, per collector's account - - -	25,695 88	
Commissions overcharged - \$207 65		
Less, by error in crediting instead of charging one cent commission overcharged in 1828 - - -	<u>02</u>	
	207 63	
	<u>25,903 51</u>	
Deduct amount of bonds recovered by his successor, Wm. King, not charged by collector :		
In 3d quarter, 1830 - - \$9,783 88		
In 1st quarter, 1831 - - 2,214 48		
	<u>11,998 36</u>	
Amount of Wm. Curtis's bond received by his successor, Wm. King - - -	<u>43 55</u>	
	<u>12,041 91</u>	
Balance as stated - - -	-	<u>13,861 60</u>
7. <i>William King, Bath</i> - - -	-	<u>10,014 90</u>
NOTE.—Balance due to United States, per report No. 531, dated the 21st May, 1838 -	<u>787 66</u>	
8. <i>Daniel Granger, collector at Saco, Maine</i>	-	<u>2,130 71</u>

## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
Being balance due of cash in his hands. Judgment, September, 1832, for \$2,000, amount of his bond.		
9. <i>Jeremiah Clarke, York, Maine</i> -	-	<u>\$27,090 96</u>
Disallowed and suspended items :		
Gauging molasses, no return 1st quarter, 1808 - - - - -	\$4 96	
Fish and provisions exported in 2d quarter, 1807 - - - - -	24 31	
Bounty suspended for want of abstract -	11 00	
Charge for payment of debenture, No. 3 -	53 62	
Amount of allowance to fishing boat Union, suspended for want of the oath prescribed by law - - - - -	24 80	
Amount of bounties on fish and provisions exported, suspended for want of abstract	10 00	
Amount of allowances to fishing vessels in 1807, suspended in 4th quarter of said year - - - - -	\$1,347 20	
Deduct amount passed to his credit 885 00		
	<u>462 20</u>	
Duties on merchandise, short credited -	4 52	
Amount charged for his own services as in- spector - - - - -	33 50	
Amount charged for gauging rum and mo- lasses suspended, no returns being re- ceived - - - - -	22 64	
Amount of postage twice charged in his ac- counts for the 3d and 4th quarters of 1808	6 02	
Amount charged, overpaid Daniel Baker -	20	
Amount of marine hospital money, short credited - - - - -	20	
	<u>657 97</u>	
From which deduct :		
Short charge for pay to inspectors - \$0 10		
Amount of allowance to fishing ves- sels to his credit, in part of differ- ence of \$426 20 - - - - -	- 295 00	



## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representative.
Amount of commissions to his credit, in part of difference of \$24 31 - \$9 12	\$304 22	
Differences not allowed - -	353 75	
10. <i>Alexander McIntire, York, Maine</i> -	-	\$9,172 15
Differences as follows :		
Amount charged in 4th quarter, 1812 ; pay to inspectors suspended ; no vouchers -	9 38	
Examining rum, &c., 1st quarter, 1812 ; pay to inspectors supended ; no vouchers	24 50	
Do. do. do. -	53 50	
	87 38	
Commission overcharged - - -	1 57	
	88 95	
Deduct :		
Payments to inspectors not charged \$39 00		
Bonds transferred to his successor, short charged - - - 21 62	60 62	
Balance of differences - -	28 33	
11. <i>Melataiah Jordon, collector at French- man's Bay, Maine</i> - - -	-	483 99
Being amount of three bonds credited to him as transferred to his successor, Edward S. Jarvis, and now recharged to him, he having taken said bonds out of the hands of the United States.		
12. <i>J. Hobby, late marshal, Maine</i> -	-	5,310 41
No differences. Balance in cash as stated.		
13. <i>Josiah Deming, Memphremagog</i> -	-	295 10
Being balance of cash due from him. His		

## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
sureties have been exonerated by the court, as the collector received the money after being out of office.		
14. <i>Stephen Keyes, Vermont</i> - -	-	<u>\$4,786 07</u>
Being balance due in cash.		
15. <i>Samuel Bucl, Vermont</i> - -	-	<u>7,229 03</u>
Differences as follows, disallowed and suspended:		
Amount charged for fines, &c., in 1812 -	\$447 35	
Commissions overcharged to June, 1812 -	19 87	
Charge for five muskets, in 3d quarter, 1812; no receipt - -	36 00	
Amount charged in 1st quarter, 1813; expenses on goods seized; suspended -	529 60	
Commissions overcharged to February, 1813	66 59	
Short addition of the debit side of account, to February, 1813, thereby increasing his balance - -	69 45	
Paid expenses in bringing back condemned goods: the charge, if proper, should have been against the goods, and not against the United States - -	50 00	
Paid for keeping a horse, which had been seized, and the seizure adjudged illegal -	25 00	
Amount of judgment against him by Hooker & Hart, for improper seizures; disallowed -	276 85	
Paid Peckham amount of judgment for services rendered, including expenses of defending suit; disallowed - -	193 40	
Paid judgment against him in favor of King, including fee of counsel, being for goods appearing to have been improperly seized; disallowed - -	1,496 46	
Charge for building a custom-house, not authorized - -	704 40	
Amount charged for moiety of commissions on bonds, transferred to his successor: this is a charge which should have been settled between them; not admitted -	1,608 00	

## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
Paid for expenses for prosecuting for goods stolen; suit decided against United States	\$80 33	
Paid his successor, on account of prosecutions for leather and pot ashes, seized and detained, and afterwards surrendered to the claimants; not admitted - - -	2,239 40	
Amount claimed to have been paid on account of his official bond - \$2,000 00		
Deduct, already credited on said bond - - - - 1,974 12	25 88	
Amount charged for two journeys to Washington, not admitted; no such journey necessary had his accounts been correctly stated and rendered - - -	500 00	
	8,368 58	
Deduct :		
Amount of duties refunded to his credit in the above statement - - - \$238 72		
Amount of commissions not charged in his account, February, 1813, but which was placed to his credit in the Treasury statement for that period, \$17 63		
Less, by difference - - - 33	17 29	
	256 01	
Amount of difference, &c. - - -	8,112 57	
From this deduct balance claimed by collector as due him - - - -	883 54	
Balance due to United States as above stated	-	\$7,229 03
16. <i>Timothy Upham, Portsmouth, New Hampshire</i> - - - -	-	15,362 84
No differences. Balance due in cash per settlement, report No. 409, dated the 6th April, 1838 - - - -	2,111 85	

## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
17. <i>John P. Decatur, Portsmouth</i> - -	-	<u>\$1,776 59</u>
Being balance due in cash, perfectly secured.		
18. <i>Edward Wigglesworth, Newburyport</i> -	-	<u>1,948 43</u>
No differences. Balance in cash.		
19. <i>Asa Andrews, Ipswich</i> - -	-	<u>921 92</u>
Balance as per collector's account - -	\$992 65	
Add salary overcharged in said account - - - \$1 78		
Add commission overcharged - 53		
	<u>2 31</u>	
	994 96	
Deduct balance due United States, overcredited 2d quarter, 1829 - \$73 50		
Deduct from this, undercredited in his account to July, 1827. - 1 00		
	<u>72 50</u>	
Add commission on marine hospital money, not charged - 54		
	<u>73 04</u>	
Balance as above stated - -	-	<u>921 92</u>
NOTE.—Upon the collector's paying into the Treasury \$894 26, and charging the same in his accounts, with \$27 66 commission on the same, his accounts will be finally closed.		
20. <i>William Pierce, jr., Gloucester, Mass.</i>	-	<u>1,107 82</u>
Being commission overcharged in his accounts ending 29th July, 1829 - -	31	
And commission charged in his subsequent accounts, on outstanding bonds, transfer-		



## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
red to his successor, which is inadmissible - - - - -	\$1,107 51	<u>\$1,107 82</u>
NOTE.—Deposited by marshal, January 24, 1838, in full of judgment, \$1,157 67.		
21. <i>Samuel R. Gerry, Marblehead, Massachusetts</i> - - - - -	-	<u>6,191 87</u>
Being balance of cash in hands.		
22. <i>Benjamin Crowninshield, Marblehead</i>	-	<u>760 62</u>
Disallowed, &c. :		
Commission on the amount of bonds transferred to his successor, which is inadmissible - - - - -	525 12	
Charge for extra expenses, &c., in drawing drafts to pay fishing vessels, disallowed -	308 76	
Amount charged for expenses in depositing money - - - - -	112 65	
Amount charged for impost and tonnage books - - - - -	17 00	
Amount disallowed - - - - -	<u>963 53</u>	
23. <i>Henry Warren, Plymouth</i> - - - - -	-	<u>16,429 54</u>
Differences, &c. :		
Amount charged for taking depositions, in 1815; suspended - - - - -	238 53	
Paid George Blake, for fees, 1815; suspended -	482 11	
Paid expenses of courts, 1815; suspended -	204 00	
Charge for removing seized goods, in 1814; disallowed - - - - -	46 00	
Paid for boat hire; no voucher - - - - -	10 00	
Duties short credited, in 1st quarter, 1815, and 2d and 3d quarters of 1816 -	160 91	
Paid expenses on cargo of brig Johnzloff, 3d and 4th quarters of 1818, under seizure, improperly charged in his account of the customs - - - - -	542 75	

## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
Error in transfer of balance from 4th quarter of 1818, to the 1st quarter of 1819 -	\$0 20	
Paid R. S. Hackley's draft, not allowed -	72 20	
Two per cent. fund, which he should have credited, charged by him in 3d quarter, 1817 -	1,557 59	
Overcharge pay to inspectors, 2d quarter, 1820 -	1 56	
Duties on cargo of Pilgrim, short credited, 3d quarter, 1819 -	3 00	
Marine hospital money, short credited 1st and 2d quarters, 1820 -	13	
Payment to inspectors in 3d quarter, 1820, not receipted for -	11 25	
Salary overcharged -	22	
Cash charged in 1st and 2d quarters, more than covered by warrant -	19 80	
Commissions overcharged -	47 13	
	<hr/> 3,397 38	
Deduct:		
Short charge, pay to inspectors, 2d quarter, 1820 -	\$2 22	
Marine hospital money overcredited -	20	
Marine hospital money not charged in 2d quarter, 1816 -	37 50	
Pay to inspectors in 2d quarter, 1819, short charged -	3 00	
	<hr/> 42 92	
Balance of differences, &c. -	<hr/> 3,354 46	
24. John Pease, Edgartown -	-	<hr/> \$1,270 79
Disallowed, &c. :		
Charges of a suit <i>vs.</i> sloop Eleanor, suspended for decision of court, judge's certificate, &c. -	180 00	
Commissions overcharged in 1808 -	11 20	
Expenses of suit <i>vs.</i> William Ripley, suspended for decision of court, judge's certificate, &c. -	23 50	
Subpenas for three witnesses, probably in same cause, suspended -	8 19	

## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
Services and expenses going to and returning from Boston, in case of schooner Democrat - - - - -	\$34 25	
Same in case of schooner Sarah - - - - -	31 00	
Commission on \$99 94, 3 per cent. - - - - -	3 00	
Amount paid Thomas Worth, inspector, for attendance 23 days on board schooner Industry, suspended - - - - -	46 00	
Amount paid Pease and four men, carrying sloop Lively from Edgartown to New Bedford, suspended - - - - -	31 55	
Commissions overcharged - - - - -	2 39	
Amount disallowed and suspended - - - - -	<u>371 08</u>	
25. <i>George Phillips, Middletown</i> - - - - -	-	<u>\$9,450 10</u>
Balance of his account, November 30, 1797	13,450 10	
Penalty of his bond, recovered from his sureties - - - - -	<u>4,000 00</u>	
Leaving balance due in cash - - - - -	-	<u>9,450 10</u>
26. <i>Walter Bradley, Fairfield</i> - - - - -	-	<u>6,807 72</u>
Suspended, debenture No. 3, on merchandise exported, charged in 3d quarter, 1830, no abstract furnished - - - - -	1,199 34	
Amount of commission overcharged - - - - -	37 08	
	<u>1,236 42</u>	
27. <i>Joseph Wilcox, late marshal, Conn.</i> - - - - -	-	<u>1,389 44</u>
Arising from amount of principal and interest received by him for an execution levied by him on Prendle's bond for duties, put in suit by Samuel Smeadley, as collector of the district of Fairfield, which amount he has never paid over to said collector, or to		

## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
his successor, and for which said Smeadly has obtained credit, per report No. 28,612, viz:		
Principal - - - - -	\$1,363 86	
Interest from January 6, to April 5, 1808 -	25 58	
Total, as stated - - -	-	<u>\$1,389 44</u>
28. <i>Joel Burt, Oswego, N. Y.</i> - - -	-	<u>226 66</u>
Balance claimed by him, due from United States - - - - -	1,798 16	
Balance claimed by United States due from him - - - - -	226 66	
Difference - - - - -	2,024 82	
Which difference is composed as follows, viz:		
Amount of sundry supplies and disbursements charged as made for the military, which it would seem most proper to refer to the War Department for adjustment, unless the Secretary of the Treasury should direct their admission, in whole or in part, as a charge on the revenue -	965 05	
Amount charged as expended in an expedition to the lakes, no account or voucher for the charge - - - - -	32 00	
Amount stated to have been paid to Jos. Adams for services during the embargo, including his board, no voucher, nor otherwise deemed admissible - - - - -	600 00	
Amount charged for two boats delivered to his successor, N. Sage, described in the receipt as public property, and for which Mr. Burt does not, therefore, appear to be entitled to credit, there being, besides, nothing to show their value - - - - -	378 00	
Amount charged for salary to June 11, 1811 - - - - -	49 87	
	<u>2,024 92</u>	



## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
Deduct, error in addition in his account -	\$0 10	
	<u>2,024 82</u>	
29. <i>John Grant, Oswego</i> - - -	-	<u>\$113 30</u>
Cash balance :		
Judgment for amount stated - -	113 30	
NOTE.—Deposited by district attorney, March 15, 1838, in full for judgment -	<u>117 20</u>	
30. <i>Henry Malcom, Hudson</i> - -	-	<u>16 61</u>
Balance in cash.		
31. <i>John Lamb, New York</i> - ..	-	<u>21,675 99</u>
Differences, &c. :		
Amount twice charged by him 1st quarter 1796, and 1st quarter 1797 :		
To Stephen Rogers, for measuring -	10 77	
To Richard Harrison, for fees - -	158 64	
Overpayment on debenture No. 543 -	20	
Commissions overcharged in 1st quarter 1796	42 49	
2d quarter 1796	7 57	
4th quarter 1796	74 50	
Overpayment on debenture No. 1,407 -	1 00	
Paid H. Gains, for stationery - -	170 56	
Paid Beckman, for carrying despatches -	60 00	
Overcharge on payment to branch bank, February, 1797 - - -	1 00	
	<u>526 73</u>	
Deduct amount of sundry sums to his credit, not charged by him - - -	90 74	
Amount of differences, &c. - -	<u>435 99</u>	
32. <i>David Gelston, New York</i> - -	-	<u>44,818 61</u>

## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
<p>The foregoing balance is composed of sundry items, which are not admissible without special sanction, and are therefore suspended, and a petition is now before Congress for the requisite relief.</p>		
33. <i>John Scott, attorney at law, Oswegatchie</i>	-	\$300 00
<p>Amount recived by him on bond placed in his hands for collection by the collector of Oswegatchie.</p>		
34. <i>Aaron Hackley, Oswegatchie</i>	-	379 50
<p>Amount of bond signed by B. W. Hopkins and G. Ogden, transferred and charged to his successor in office, M. Myers, and by him again transferred to his successor, B. S. Doty, as uncollected ; whereas, Hackley received the amount of said bond, as appears by his certificate, dated 31st December, with which he is charged</p>	\$308 42	
Interest on the said bond, viz :		
Amount received, as per certificate	\$379 00	
Deduct amount of bond as above	308 42	
	71 08	
Balance as stated	-	379 50
35. <i>John Heard, Perth Amboy</i>	-	3,549 30
<p>The reconciling statement of differences, and all the documents accompanying this account, were destroyed by the fire of 31st March, 1833.</p>		
36. <i>John Brewster, Perth Amboy</i>	-	1,668 34
<p>His balance, as per his account, on the 30th June, 1820</p>	11,532 34	
To which add :		
Duties short credited	\$2 00	
Marine hospital money, short credited	15	

## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
Amount paid Thomas Hance as inspector, over and above his salary as surveyor, suspended, services do not appear authorized \$285 00		
	287 15	
Commission overcharged - - 8 73		
	\$295 88	
	11,828 22	
His balance in 4th quarter, 1820 - -	11,396 02	
To which add :		
Sundries before stated, exclusive of commission - - \$287 15		
Amount paid T. Hance, in 3d and 4th quarters, 1820 - - 363 00		
Duties short charged - - 2 95		
Commission overcharged as before stated - - 8 73		
Commission overcharged in 3d and 4th quarters accounts, 1820 - 11 15		
Fractions - - 01		
	672 99	
	12,069 01	
His balance, as stated in his accounts, from the 1st to the 19th January, 1821 -	11,268 46	
To which add :		
Difference as above - - \$672 99		
Salary overcharged - - 10		
Commission overcharged - - 03		
	673 12	
	11,941 58	
Deduct, overcredited in 1st quarter, 1821, as balance of his account current for 4th quarter, 1820 - -	3 00	
	11,938 58	
Balance reduced by bonds transferred -	10,270 24	
Leaving balance as stated - -	-	<u>\$1,668 34</u>

## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
37. <i>Robert Arnold, Perth Amboy</i> -	-	\$80,825 75
No differences. Balance in cash.	-	
38. <i>James Parker, Perth Amboy</i> -	-	545 69
No differences. Balance due on account of official emoluments, viz :		
Surplus of emoluments for 1830 -	\$744 43	
Deduct :		
Amount due him on account of customs -	149 55	
Balance - - -	594 88	
39. <i>Lemuel Howell, Burlington, N. J.</i> -	-	262 81
No differences. Balance in cash.		
40. <i>Constant Somers, Great Egg Harbor</i> -	-	554 01
Differences :		
Duties short credited, 2d quarter, 1799 -	59 60	
Commissions overcharged -	14 61	
Amount - - -	74 21	
41. <i>Jesse Somers, Great Egg Harbor</i> -	-	14 18
No differences. Balance in cash as stated -		
42. <i>Ezra Baker, Great Egg Harbor, New Jersey</i> - - -	-	1,748 67
Differences :		
Overcharge, paid inspectors -	20 00	
Commissions overcharged -	48	
	20 48	
43. <i>Sharp Dulany, Philadelphia</i> -	-	9,855 74
No differences. Balance in cash.		



## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
44. <i>Charles J. Ingersoll, district attorney, Philadelphia</i> - - - -	-	<u>\$76,491 00</u>
Judgment has been obtained for \$3,985 78, with interest from 6th April, 1837, till paid. Balance now due - - - -	<u>\$3,985 78</u>	
45. <i>James Brobson, late marshal, Delaware</i>	-	<u>514 45</u>
No differences. By act of July 2, 1836, the Solicitor is authorized to adjust this account.		
46. <i>John Muir, Vienna, Md.</i> - - - -	-	<u>5,648 89</u>
Differences, &c. :		
Store rent, not authorized - - - -	40 00	
Amount of discount of 10 per cent. on duties in American vessels, in 1st quarter, 1791	12 65	
Ditto, 2d quarter, 1791 - - - -	47 80	
Error in discount allowed in 1st quarter, 1792	8 00	
Store rent, December, 1791 - - - -	60 00	
December, 1792 - - - -	40 00	
1st quarter, 1793, disallowed - - - -	10 00	
Discount allowed for prompt payment - - - -	9 93	
Store rent and contingencies disallowed :		
In 2d quarter, 1793 - - - -	10 30	
In 3d quarter, 1793 - - - -	10 00	
In 4th quarter, 1793 - - - -	168 65	
Store rent charged July, 1794 - - - -	20 00	
Commissions overcharged - - - -	1 09	
Store rent charged December, 1794 - - - -	20 00	
Commissions overcharged - - - -	48	
Amount of differences, &c. - - - -	<u>438 90</u>	
Principal died in prison.		
47. <i>James Frazer, Vienna, Md.</i> - - - -	-	<u>3,924 86</u>
Disallowed, &c. :		
Duties on tonnage short credited, 1st quarter 1804 - - - -	7 15	

## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
Paid a hand for revenue boat, no receipt -	\$21 00	
Duties on tonnage not credited, in 4th quarter 1804 - - - -	140 01	
Duties on tonnage not credited, in 1st quarter 1805 - - - -	74 74	
Marine hospital money received, not credited :		
In 4th quarter 1804 - - - -	95 64	
In 1st quarter 1805 - - - -	50 83	
Amount of disallowances, &c. -	389 37	
Sureties dead and insolvent. Principal released by the Secretary of the Treasury. Vide report of attorney, Sept. 1821.		
48. <i>William Selby, Snow Hill</i> - - -	-	\$140 93
Disallowed :		
Duties on salt, short credited in 2d quarter, 1798 - - - -	61 60	
His charge as inspector for 1803 - - -	18 00	
Commission overcharged to February, 1804 - - -	37 67	
	117 27	
49. <i>John Fitzgerald, Alexandria, D. C.</i> -	-	30,072 42
Disallowed, &c :		
Payments to W. Marshall, clerk of district court, for fees, suspended until the nature and issue of the suits are known -	101 80	
Payments made to the marshal of Virginia, suspended for explanation - - -	291 14	
Interest received by collector, not credited -	194 43	
	587 37	
Some payments are expected to be made by Thomas Swann and Humphrey Peake, commissioners, from the sale of lands in Ohio.		

## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
50. <i>Charles Semmes, Alexandria, District of Columbia</i> - - - -	-	<u>\$13,078 51</u>
No differences. Balance in cash. Property held by the United States in payment of this claim has been sold, and it is probable will pay the principal of the debt.		
NOTE.—Deposited January 17, 1838, by C. Powell, administrator, on account of judgment - - - -	<u>\$2,137 22</u>	
51. <i>Humphrey Peake, Alexandria, District of Columbia</i> - - - -	-	<u>8,777 25</u>
No differences. Balance in cash.		
52. <i>George Brent, T. F. Mason, and Geo. Johnston, trustees of Humphrey Peake</i> -	-	<u>13,850 15</u>
The property held by them has been sold, and the balance has been reduced (May 17, 1838) to - - - -	<u>1,594 54</u>	
This balance is fully secured.		
53. <i>Law. Muse, collector, Tappahannock</i> -	-	<u>33,248 68</u>
Differences, &c.:		
Amount improperly charged for bonds said to be in suit - - - -	644 00	
Amount charged for commission, not allowed, upon sums placed to the credit of a collector, against whom suit has been instituted - - - -	35 48	
Overcharge of salary - - - -	69	
	<u>680 71</u>	
54. <i>George W. Banks, Tappahannock, Virginia</i> - - - -	-	<u>5,206 21</u>

## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
Differences :		
Balance as per collector's account - -	\$5,206 11	
Add commissions overcharged - -	10	
Balance as stated - - -	-	<u>\$5,206 21</u>
55. <i>John Daingerfield, Tappahannock</i> -	-	<u>1,024 99</u>
Consisting of bonds unaccounted for -	75 18	
Cash on hand - - -	949 81	
Balance as above - - -	-	<u>1,024 99</u>
56. <i>Joseph Jones, Petersburg</i> - -	-	<u>6,439 55</u>
Disallowed, &c. :		
Duties on merchandise, &c., short credited in 4th quarter, 1815 - - -	32 23	
Paid for passage of sick seaman, no voucher	10 00	
Overpaid for gauging - - -	1 08	
Duties on merchandise, short credited, 3d quarter, 1817 - - -	10	
Marine hospital money, short credited, 4th quarter, 1818 - - -	48	
Duties on merchandise, short credited, 3d quarter, 1820 - - -	30 33	
Ditto, in 1st, 2d, and 3d quarters, 1821 -	248 48	
Overcharge of surveyor's salary, 3d quarter, 1822 - - -	25 00	
Amount received from district attorney for duties secured by his predecessor, John Shore, amount not transferred to him, and therefore credited to Shore - -	300 00	
	647 70	
Commissions overcharged in his account -	611 61	
Amount of disallowances - -	<u>1,259 31</u>	
57. <i>James Robertson, Petersburg</i> -	-	<u>14,885 35</u>
No differences. Balance in cash, as stated.		

## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
58. <i>Abraham Archer, Yorktown</i> - -	-	<u>\$182 23</u>
No differences. Balance in cash as stated.		
59. <i>Thomas Archer, Yorktown</i> - -	-	<u>1,004 61</u>
Suspended for want of vouchers, viz :		
For revenue boat - - - -	\$250 00	
Payment to inspector and boatman in 3d quarter, 1804 - - - -	60 00	
Payment to boatman in 4th quarter, 1804 - -	8 00	
Payment to boatman in 1st quarter, 1805 - -	37 50	
Disallowed as improper charges, viz :		
Charge for pay as inspector, 4th quarter, 1804 - -	32 00	
Commission overcharged to June, 1807 - -	31 08	
Duties and hospital money, short entered - -	13	
	<u>758 71</u>	
60. <i>Charles K. Mallory, Norfolk</i> - -	-	<u>3,649 66</u>
No differences. Balance in cash as stated.		
61. <i>John Stith, Virginia</i> - - - -	-	<u>11,900 00</u>
No differences. Balance in cash as stated, being on account of purchase money of the Northumberland estate, a part of the property of Sharp Dulany, late collector of Philadelphia, taken in part payment of balance due from him.		
62. <i>Enoch Sawyer, Camden</i> - - - -	-	<u>285 98</u>
Suspensions and disallowances, viz :		
Overpaid for measuring and weighing, 2d quarter, 1826 - - - -	4 48	
Paid surveyor, 4th quarter, 1826, and 1st quarter, 1827, no vouchers - - - -	100 00	
Paid inspectors, 4th quarter, 1826, and 1st quarter, 1827, no vouchers - - - -	472 00	



## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
Commissions overcharged - - -	\$79 48	
	<u>656 58</u>	
63. <i>Asa Rogerson, Camden, N. Carolina</i> -	-	<u>\$31,321 05</u>
No suspensions or disallowances in this account.		
64. <i>Griffith J. McRee, Wilmington</i> -	-	<u>7,567 19</u>
Differences, &c. :		
Commissions charged on light-house disbursements in 4th quarter, 1799, already charged in 2d quarter, 1799 - -	5 09	
Commissions on light house disbursements 1st quarter, 1802 - - -	3 52	
Charge for fixing buoys in 3d quarter, 1799, no vouchers or account received -	8 66	
Overcharge in 4th quarter, 1799, advertising sale of ship Betty Cathcart and cargo -	3 60	
Short credit, 1st quarter, 1799, for net sales of said vessel and cargo - - -	525 30	
Improper charge, 3d and 4th quarters, 1800, for printing, placed to his credit in a separate statement - - -	24 75	
Amount paid C. McGill, tonnage duties refunded, suspended for want of receipt -	21 24	
Amount charged in 4th quarter, 1800, for duties overcharged to Joseph Dean, on 1st April, 1800; suspended - - -	10 00	
Overcharge 1st quarter, 1801, for payment of treasurer's draft, No. 2,079 - - -	60	
Overcharge 2d quarter, 1801; remitted to Treasurer - - -	20 00	
Overcharge for net proceeds old revenue cutter in 2d quarter, 1801 - - -	70	
Improper charge for payments of Treasurer's drafts, which were drawn upon him as agent for W. Polk, who has received credit for the same - - -	1,737 43	
Overpaid Fontaine and Tarbe, 4th quarter, 1801 - - -	11 02	

## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
Amount marine hospital money on hand 31st March, 1802, not credited by him - Commissions overcharged from 1798 to 1802	\$384 34 679 37	
Amount overcharged, disallowed, &c. -	2,835 62	
65. <i>James Read, Wilmington</i> -	-	\$4,458 08
Judgment satisfied and account closed,		
66. <i>Timothy Bloodworth, Wilmington</i> -	-	22,527 38
Debt absolutely lost.		
Amount suspended, disallowed, &c. :		
Disbursements for marine hospital in 3d quarter, 1803, improper -	12 25	
Commissions on marine hospital money, in 1st quarter, 1805, improper -	11 30	
Marine hospital money, short credited account, 31st December, 1806 -	29 95	
Overcharge for light-houses, 3d quarter, 1802, and for light-house disbursements -	5 50	
Overpaid measuring salt -	89	
Fines, &c., short credited, 3d quarter, 1804	437 54	
Duties on tonnage refunded 3d and 4th quarters, 1805, suspended for want of receipts -	9 10	
Overpaid inspectors, 2d quarter, 1806 -	2 00	
Overpaid inspectors in 3d and 4th quarters, 1806 -	2 00	
Overcharge for rations to revenue cutter, in 2d and 3d quarters, 1806, and commissions	82 01	
	592 54	
67. <i>Robert Cochrane, Wilmington, N. C.</i> -	-	107,227 49
Differences, &c. :		
Amount of fines, &c., short credited, in 1st and 2d quarters, in 1815 -	62 20	

## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
Duties short credited, 4th quarter, 1815 - Commissions overcharged in his account -	\$1 00 651 37	
	<u>714 57</u>	
68. <i>James Manney, Beaufort, N. Carolina</i>	-	<u>\$1,044 12</u>
Balance in cash. No differences.		
69. <i>Isaac Holmes, Charleston</i> - -	-	<u>161,871 62</u>
Differences, &c. :		
Amount paid for discounts; disallowed -	55 93	
Amount paid E. Weyman, surveyor; disallowed - - - -	658 48	
Amount paid for advertising 1st quarter, 1791; disallowed - - - -	18 00	
Overpaid inspectors, 4th quarter, 1792; disallowed - - - -	4 67	
Amount of errors in abstract of drawbacks on merchandise exported 4th quarter, 1792 - - - -	7 12	
Overpaid inspector 4th quarter, 1792 - -	10 88	
Short credited for duties on merchandise 1st quarter, 1793 - - - -	20 00	
Drawbacks overpaid 1st quarter, 1793 -	3 23	
Fines, short credited, 1st quarter, 1793 -	1 05	
Duties on merchandise, short credited, 3d quarter, 1793 - - - -	10 58	
Drawbacks overcharged 3d quarter, 1783 -	1 17	
Overcharge for payment on account of light-house 2d quarter, 1794 - - - -	49	
Overcharged for seamen's wages, and commissions thereon, 1st July, 1794, to 31st March, 1796 - - - -	381 31	
Overcharged for ship carpenter's work in 3d and 4th quarters, 1829, and commissions	1 29	
Duties on merchandise, short credited, 2d quarter, 1795 - - - -	61 43	
Overcharge for drawback on 25 casks claret, in 2d quarter, 1796; suspended - -	959 94	
Overpaid 1st quarter, 1796, for counting bottles - - - -	7 24	

## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
Paid for expenses for light-houses in 3d and 4th quarters of 1795, and 3d quarter 1796; suspended for want of warrants -	\$312 69	
Amount paid for depositions made relative to impressment of American seamen; disallowed -	40 47	
Paid for attendance on ship Harmony; disallowed -	10	
Paid for wharfage and storage of schooner Polly; suspended for explanation -	87 88	
Paid for unloading sloop Betsy; suspended for explanation -	6 25	
Paid for Beall's wharf, in weighing merchandise for exportation; suspended for explanation -	424 11	
Paid drawback on merchandise exported from September, 1792, to March, 1795; suspended for explanation -	418 33	
Paid for debentures; suspended for explanation -	673 02	
Paid for drawback on merchandise, exported by F. Kohne, 1797; suspended for explanation -	453 87	
Overpaid E. Weyman, for marking casks -	9 27	
Amount of overcharges, &c. -	4,628 80	
70. <i>Andrew Agnew, Beaufort, S. Carolina</i>	-	<u>\$215 41</u>
Principal and sureties dead and insolvent.		
Disallowed:		
Amount charged for office rent, inadmissible	120 00	
Salary, not authorized -	100 00	
	<u>220 00</u>	
71. <i>John Grayson, Beaufort, S. Carolina</i>	-	<u>353 10</u>
No differences. Principal is dead, and was insolvent.		

## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
72. <i>Robert E. Cochran, late marshal of South Carolina</i> - - -	-	<u>\$1,955 75</u>
No differences. Principal and sureties all insolvent		
73. <i>Thomas D. M. Johnston, Savannah</i> -	-	<u>6,735 51</u>
Disallowed and suspended :		
Overpaid inspectors in 3d quarter, 1804 -	\$0 10	
Overpaid disbursements of revenue cutter -	63	
Overpaid A. Johnson, of revenue cutter -	6 67	
Overpaid J. Richardson, of revenue cutter -	6 00	
Overpaid A. Johnson, of revenue cutter -	32 50	
Amount of commission on suspended items	45	
Overcharge of marine hospital disbursements - - -	4 67	
Paid R. M. Stiles for protests, disallowed -	8 00	
Commissions overcharged - - -	14 85	
Marine hospital disbursements, no receipts forwarded - - -	157 56	
Disbursements for light-houses, 4th quarter, 1805, no accounts received - -	178 18	
Disbursements for light-houses from 1st January to 7th September, 1806, account not received - - -	2,034 96	
Whole amount suspended and disallowed	<u>2,444 57</u>	
74. <i>Edwin Moulger, Savannah</i> - -	-	<u>17,924 36</u>
Disallowed, &c. :		
Overcharge, cutter's disbursements, 2d quarter, 1807 - - -	40 40	
Duties on merchandise, short credited,		
3d quarter, 1806 -	443 21	
Do. do. 4th quarter, 1806 -	15 41	
Do. do. 1st quarter, 1807 -	59 79	
Do. do. 3d quarter, 1807 -	303 13	
Duties overcharged to the importers -	1,264 23	
Interest received, not credited -	163 34	
Overpaid salary of R. Wall, naval officer -	20	



## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
Amount paid George Armstrong, for weighing; no account received - -	\$35 06	
Paid J. McAnnully, for weighing - -	3 64	
Paid E. White, for gauging - -	131 01	
Disallowed, &c. - - - -	2,459 42	
Principal dead; penalty of bond paid by sureties.		
75. <i>Richard Wall, Savannah</i> - -	-	\$114,983 44
No differences. Balance in cash as stated.		
76. <i>Archibald S. Bullock, Georgia</i> - -	-	43,506 40
Errors, disallowances, &c. viz :		
Amount overcredited for N. Juit's bond -	35 00	
Amount overcredited for J. H. Clark's bond -	17 86	
Balance due on Mead & Jenkins's bond for \$696 64, improperly credited, having been already credited as transferred to his successor, John Stephens. - -	289 94	
Amount of Mead & Jenkins's for \$181 42, improperly credited, having already been transferred to his successor, John Stephens -	181 42	
Amount improperly credited for the following bonds, said bonds not having been transferred or charged to Mr. Bullock :		
Mines & Hunter's bond, due July 4, 1802 -	251 05	
Mines & Hunter's bond, due July 15, 1802 -	202 34	
Roe & Davis's bond, due October 22, 1805 -	52 35	
Roe & Davis's bond, due August 22, 1805 -	52 35	
Roe & Davis's bond, due December 8, 1805 -	148 13	
	1,230 44	
Deduct :		
Short credited on William Hunter's bond, due April 5, 1802 - - -	20	
Amount of errors in Auditor's exhibit, marked A - - - -	1,230 24	

## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
Errors, &c., in exhibit marked B, viz :		
Amount improperly credited for payment to Benjamin Wall, for J. & Joseph Caruther's bond, due August 1, 1808, as Richard Wall, late collector, and not Mr. Bullock, being entitled to credit - -	\$1,500 00	
Amount improperly credited for payment to Benjamin Wall, marshal, on account of B. C. Brooks and A. M. Dinon's bond, for which Richard Wall is entitled to credit -	1,000 00	
Amount improperly credited for payment to Benjamin Wall, marshal, for bond of G. Buchanan & Co., dated 14th of October, 1805, for which Richard Wall is entitled to credit, Mr. Bullock not having been charged with said bond - -	152 76	
Amount improperly credited for payment to Benjamin Wall, for bond of S. W. Taber and G. Tufts, dated 11th January, 1808, for which Richard Wall is entitled to credit, Mr. Bullock not having been charged with said bond - -	493 67	
Amount improperly credited for payment to Benjamin Wall, marshal, on a bond of McLess, Taylor, & Co., (in suit as Isaac Franks,) dated 1st October, 1807, for which Richard Wall is entitled to credit, as Mr. Bullock has not been charged with said bond - -	1,000 00	
Amount improperly credited for payment to Benjamin Wall, marshal, on a bond of J. Davis, dated 14th October, 1806, for which Richard Wall is entitled to credit, Mr. Bullock not having been charged with said bond - -	1,040 00	
Amount improperly credited for payments to Benjamin Wall, marshal, of sundry bonds of George Buchanan & Co., for which Richard Wall is entitled to credit, Mr. Bullock not having been charged with said bonds - -	6,000 00	
Amount improperly credited for payment to Moore, deputy marshal, for execution against Darricott; as no bond or other		

## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
debt against Mr. Bullock is found in the name of Darricott, it is presumed that John Darricott, a collector of old internal revenue and direct tax, is entitled to this credit	\$1,300 00	
Amount improperly credited for payments to Benjamin Wall, marshal, purporting to be for bonds in the following names; which bonds cannot be found in the amount of bonds charged to Mr. Bullock, viz:		
Robert Scott - - - - \$27 61		
Alexander Johnston & Jno. Glass 196 76		
Seymour & Woolhapples - - 24 23		
Abraham Richards - - - 31 59		
T. & J. Briggs, R. N. Grove, and		
R. Scott - - - - 496 55		
George Scott - - - - 551 74		
	1,301 48	
Amount improperly credited for the following sums twice charged to Benjamin Wall, marshal, who is therefore entitled to credit for them, viz:		
Receipt to J. Franks, J. Davis, and D. Linn,		
of the 17th September, 1807 - \$400 00		
Same, dated 17th October, 1807 - 340 00		
	740 00	
Same, dated 23d June, 1807 - 500 00		
Same, dated 27th September, 1807 500 00		
	1,740 00	
Amount improperly credited for bond of W. Scott & C. Mahar, dated 14th October, 1806, and due 14th June, 1807; Mr. Bullock having already received credit by transfer to John Stephens - -	61 33	
Amount overcredited, by not deducting amount received for costs of suit on bond of J. Wallace, dated 24th August, 1808, due 24th February, 1809 - -	13 67	
Amount overcredited for money received by B. Wall, marshal, on the bonds of Mein, Mackay, & Co., by not deducting the amount received for interest, the		

## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
principal only having been charged to Mr. Bullock - - -	\$844 16	
Amount overcredited for money received of B. Wall, marshal, on the bonds of Messrs. Taylor & Co., by not deducting the amount received for interest on said bonds, the principal only having been charged to Mr. Bullock - - -	25 13	
Total - - -	16,472 20	
Deduct:		
Short addition of schedule exhibit B - - -	-\$1,551 74	
Error in deducting \$261 21 instead of \$261 18 for interest -	03	
Bond of P. Young, dated 15th November, 1804, paid B Wall, marshal, as per list of bonds transferred to John Stephens, not credited in said exhibit B -	24 53	
	1,576 30	
Leaving the amount overcredited to Mr. Bullock, for exhibit B - - -	14,895 90	
Also, the following errors in Auditor's exhibit C, viz:		
Amount overcredited by Auditor for Samuel Carjell's bond, dated 20th February, 1802	06	
Amount improperly credited in the bond of Thomas Lawrence, dated 5th April, 1805, already credited to Mr. Bullock by transfer to J. Stephens - - -	219 11	
Amount improperly credited for the following bonds; which never were charged to Mr. Bullock, viz:		
Mines & Hunter's bond, dated April 1, 1802 - - -	162 91	
Mines & Hunter's bond, dated December 2, 1801 - - -	639 53	
Mines & Hunter's bond, dated 16th October, 1801 - - -	330 52	
Mines & Hunter's bond, dated 16th December, 1801 - - -	98 59	



## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
Mines & Hunter's bond, dated 6th February, 1802	\$821 60	
Mines & Hunter's bond, dated 4th January, 1802	251 05	
Mines & Hunter's bond, dated 21st January, 1802	176 07	
Mines & Hunter's bond, dated 26th January, 1802	185 95	
R. Bowden & Co.'s bond, dated 14th October, 1805	50 72	
Samuel Ham's bond, dated 5th January, 1808	3,201 83	
Samuel Ham's bond, dated 5th January, 1808	3,201 83	
Samuel Ham's bond, dated 5th January, 1808	3,201 83	
Samuel Ham's bond, dated 5th January, 1808	261 00	
Job W. Hall's bond, dated 5th January, 1808	1,086 10	
Job W. Hall's bond, dated 5th January, 1808	1,086 11	
Job W. Hall's bond, dated 5th January, 1808	1,086 11	
W. Cocke's bond, dated 19th February, 1808	540 80	
R. M. Dimon's bond, dated 2d May, 1808	168 87	
J. Lucas, balance of a bond dated 14th October, 1806	491 72	
Amount overcredited to Mr. Bullock for exhibit C	17,262 31	
Amount with which Mr. Bullock was overcredited by Treasury report No. 44,494, for the following bonds transferred to Mr. Stephens, and with which Mr. Bullock has been recharged per report 46,477 :		
A. Low & Co.'s bond, dated 16th April, 1822, due 16th February, 1823; twice entered in Mr. Stephens's receipt on page 19 of No. 56, as \$194 84; and again on page 22, as \$191 84	191 84	
Contelon and Lemar's bond, dated 7th December, 1821, due 7th October, 1822, entered as \$251 78 instead of \$151 78	100 00	
Amount overcredited to Mr. Bullock per report 44,494	291 84	
Amount of errors discovered in bonds transferred to John Stephens on the 1st May,		



## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
1822, as per statement, with which Stephens has been credited per reports No. 62,007 and 63,902 - - -	\$9,826 11	
Amount brought forward - - -	1,230 24	
Amount brought forward, exhibit A - -	14,895 90	
Amount brought forward, exhibit B - -	17,262 31	
Amount brought forward, exhibit C - -	291 84	
Total, balance due to United States for errors and overcredits, as stated - -	-	\$43,506 40
77. <i>Joseph S. Pelot, Savannah</i> - -	-	11 35
Difference:		
Commissions overcharged this sum - -	-	11 35
NOTE.—Deposited to credit of the Treasurer, March 21, 1838.		
78. <i>Thomas Collier, Hardwick, Georgia</i> -	-	6 80
No differences. Balance in cash as stated.		
79. <i>Venables Bond, Hardwick, Georgia</i> -	-	1,546 14
No differences. Balance in cash.		
80. <i>Cornelius Collins, Sunbury, Georgia</i> -	-	287 94
Disallowed, &c.:		
Amount charged in 1st quarter, 1790, for store-rent - - -	88 24	
Amount charged for stationery in 2d quarter, 1790 - - -	4 00	
Amount charged for stationery in 4th quarter, 1790 - - -	4 41	
Amount charged for store-rent in 4th quarter, 1790 - - -	96 40	
Amount charged for store-rent in 1st quarter, 1791 - - -	32 14	
Amount charged for stationery in 1st quarter, 1791 - - -	4 45	
Amount charged for store-rent in 2d and 3d quarters, 1791 - - -	64 28	

## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
Amount charged for stationery in 2d and 3d quarters, 1791 - - - -	\$3 00	
Disallowed - - - -	296 92	
81. <i>Christopher Hilary, Sunbury, Georgia</i> -	-	\$7 59
No differences. Balance in cash as stated. No suit ever ordered.		
82. <i>Benjamin Wall, late marshal, Georgia</i> -	-	22,325 31
No differences. Principal and sureties insolvent.		
85. <i>How B. Trist, New Orleans</i> - -	-	6,630 85
No differences. Balance in cash, as stated.		
86. <i>William Brown, New Orleans</i> -	-	107,011 08
No differences. Balance in cash, as stated.		
87. <i>Peter F. Dubourg, New Orleans</i> -	-	36,911 88
Disallowed, &c.:		
Paid M. de Armes, 1st quarter, 1814 -	51 50	
Duty on coffee, short credited, 3d quarter, 1814 - - - -	18 00	
United States' moiety of fines, &c., short credited, 3d quarter, 1814 - -	55 35	
Amount paid B. Deacon, inspector; no receipt	25 00	
	149 85	
88. <i>P. L. B. Duplessis, New Orleans</i> -	-	13,739 92
No differences. Judgment obtained for \$6,164 87, against the representatives of A. L. Duncan, payable in May, 1838, which is perfectly secure. Principal dead, and estate insolvent.		

## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
89. <i>Joseph Aborn, collector, Teche</i> -	-	<u>\$3,012 38</u>
No differences. Balance in cash.		
90. <i>William Chribbs, Mass ac</i> -	-	<u>1,995 43</u>
Disallowed, &c.:		
Duties on merchandise, short credited to 16th October, 1802 -	\$27 76	
Duties secured on merchandise, from 1st to 16th October, 1802; not credited -	100 43	
Duties secured on merchandise in 2d and 3d quarters, 1802; not credited -	75 70	
Duties secured on merchandise in 2d quarter, 1802, in lieu of forfeiture; not credited	83 21	
Improper charge for a pad-lock, in 1st quarter, 1802 -	1 00	
Improper charge for Perroque; no receipt or bill -	15 00	
Amount charged for 1st and 2d quarters, 1802, as his salary; more than is authorized -	150 00	
Amount charged in account, ending 16th October, 1802 -	16 63	
For the service of a man and two horses, in moving public books and papers from Morgan Browsers, in Tennessee, to Massac -	30 00	
Office rent for nine months -	27 00	
Cash returned John Silly -	29 36	
Twelve quires of blank manifests -	24 00	
Office wafers -	2 71	
Disallowances, &c. -	<u>582 80</u>	
91. <i>Jonathan Davis, Natchez</i> -	-	<u>2 55</u>
No differences. Balance in cash.		
92. <i>Alexander Baille, Natchez</i> -	-	<u>6,305 38</u>
Disallowed, &c.:		
Amount paid Edward Turner and Lyman Harding, counsel fees for United States; no receipt—suspended for explanation -	32 00	

## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
Amount paid Jno. Burnett, sheriff of Adams county, for five executions <i>vs.</i> the United States; suspended for information and authority for said suits - - -	\$69 33	
Amount paid for debentures issued by H. B. Trist; suspended for want of receipts and abstracts - - -	74 97	
Uncollected bonds, improperly charged, as delivered to his successor, said bonds having been transferred by H. B. Trist -	866 24	
Total, suspended, &c. - - -	<u>1,042 54</u>	
93. <i>James McConnell, Kentucky</i> - - -	-	<u>\$758 69</u>
Differences, &c.:		
Duties on merchandise, short credited, July and October, 1802 - - -	64 45	
Bounties on fish and provisions exported, charged in 3d quarter, 1802, suspended for abstract - - -	146 50	
Drawbacks paid in 3d quarter, 1802, on domestic spirits exported, suspended until the collector gives the tonnage of the boat in which the spirits were exported -	47 95	
Charge for personal services as an inspector -	47 00	
Commissions, overcharged - - -	11 00	
	<u>316 90</u>	
94. <i>Matthew Ernest, Detroit</i> - - -	-	<u>5,457 77</u>
Differences, &c.:		
Salary overcharged in account 31st December, 1800 - - -	05	
Marine hospital money, not credited in account for second quarter, 1802 - - -	22 10	
Marine hospital money, not credited in account in 4th quarter, 1803 - - -	6 19	
Duties on merchandise, short credited in 3d quarter, 1804 - - -	1 56	
Disallowed - - -	<u>29 90</u>	



## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
95. <i>J. Wilkinson, Detroit</i> - - -	-	<u>\$1,972 87</u>
Differences, &c. :		
Overcharge for fines, &c., June, 1806 -	\$22 56	
Salary as inspector from 4th quarter, 1805, to 10th June, 1806 - -	120 00	
Office rent and contingencies, disallowed -	98 81	
Commissions overcharged - - -	5 23	
Disallowed - - - -	<u>246 60</u>	
96. <i>David Duncan, Michillimackinac</i> -	-	<u>30,680 98</u>
Differences, &c. :		
Tonnage, short credited 2d quarter, 1804 -	1 00	
Duties on merchandise, short credited in 1804 - - -	5 14	
Duties on merchandise, not credited in 1805	39,960 18	
Duties on tonnage, not credited in 1805 -	200 48	
Light money collected, not credited in 1805	150 00	
Paid inspector, suspended for explanation, viz: J. B. Carden, in 1803, an express to Detroit - \$20 00	20 00	
Richard Wiley, hire of a horse - - -	40 00	
Storage of goods seized, suspended - -	342 25	
Store rent, suspended - - -	240 00	
Drafts charged as remittances to the Treasury, which have never been received -	25,232 09	
Commission, overcharged - - -	751 31	
Tonnage duty to 7th April, 1806, not credited - - -	3 78	
	<u>66,926 23</u>	
Deduct:		
Amount of payments for storage and commissions allowed for suspended item of \$342 25, and other charges - - \$350 00		
Uncollected bonds, charged to his successor - - -	<u>39,424 51</u>	
	<u>39,774 51</u>	
Amount of disallowances - - -	<u>27,151 72</u>	



## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
97. <i>William Gamble, Michillimackinac</i> -	-	<u>\$1,024 59</u>
No differences. Balance in cash as stated.		
98. <i>Adam D. Stewart, collector, Michillimackinac</i> -	-	<u>638 81</u>
Differences, &c. :		
Balance claimed for building a dwelling house at Chicago, charged in 4th quarter 1832, improperly charged, the amount having been paid him January 21, 1833 -	<u>\$593 05</u>	
99. <i>Algernon S. Thruston, Key West</i> -	-	<u>2,822 14</u>
Disallowed, &c. :		
Duties on merchandise, short credited 1st quarter, 1830 -	5 02	
United States' moiety of forfeiture in the case of schooner Neptune, 2d quarter, 1830, not credited -	47 69	
Marine hospital money, collected, not credited -	8 39	
Paid to seamen of revenue cutter, no receipts, suspended -	17 43	
Duties on merchandise, short credited in 3d quarter, 1830 -	3 00	
Weigher's bill, No. 7, suspended for want of voucher -	3 19	
Cash received from collector of Charleston, not credited -	200 00	
Paid L. R. Day, for arrearages of pay, disallowed, being prohibited by Treasury instructions -	10 00	
Light-house disbursements, overcharged for 4th quarter, 1830 -	9 34	
Paid D. C. Pinkham, acting as United States attorney in the case of the Schooner Bee and Conchita, suspended until the issue of the suit is known -	50 00	
Overcharge for marine hospital disbursements, covered by warrant, No. 731 -	40 22	
Duties on merchandise, 1st quarter, 1831, short credited -	2 00	

## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
Salary, overcharged - - - Commissions, overcharged, 3d quarter, 1829, to 1st quarter, 1831 - - -	\$1 12 1,452 77	
Amount disallowed, &c. - - -	<u>1,850 17</u>	
100. <i>Geo. W. Owen, Mobile, (for customs)</i>	-	<u>\$9,071 51</u>
Disallowed, &c. :		
Duties improperly charged in his account for 2d quarter, 1834, being already to his credit in adjusted account for 2d quarter, 1833 - - -	223 60	
Paid three seamen of cutter Washington, for November, 1834, disallowed, they hav- ing forfeited by desertion - - -	32 38	
Error in debiting the United States with the whole fine on steamboat Conway, remit- ted by the Secretary of the Treasury, the United States having only received credit for one moiety of the same - - -	50 00	
Duties, short credited, 4th quarter, 1835 - - -	2 39	
Duties, short credited, 2d quarter, 1836 - - -	4 83	
Paid S. G. Swift, acting inspector, for mark- ing, disallowed, said Swift having received his regular pay as inspector - - -	67 47	
Paid for one dozen chairs, disallowed in this account; belongs to the official emolument account - - -	58 00	
Overpaid inspectors, Hollinger and Henry, who acted as weighers in 1835 - - -	1,146 60	
Paid to Hollinger, in the 1st and 2d quarters, 1836, more than he was entitled to - - -	1,424 55	
Paid on judgment in favor of Addin Lewis, disallowed; should be charged to official emolument account, if to be allowed - - -	2,166 58	
Half commissions on bonds transferred to his successor, disallowed; should be settled between them - - -	720 87	
Commission charged for superintending the erection of custom-house, disallowed - - -	395 45	

## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
Commission, overcharged in his account from 1st quarter, 1834, to 2d quarter, 1836	\$54 13	
Amount disallowed, &c. - -	6,346 85	
101. <i>Benj. J. Harrison, surveyor, Louisville</i>	-	\$3,159 15
No differences. Balance in cash.		
102. <i>John Smith, surveyor, St. Louis</i> -	-	205 71
No balance now due, paid by him on the 12th March last.		
103. <i>James W. Ripley, collector at Passamaquoddy, (for customs)</i> - -	-	30 55
Arising as follows, viz:		
Office rent improperly charged in his account to 30th June, 1836 - -	36 00	
Commission overcharged in his account subsequent to 30th June, 1836 - -	1 12	
	37 12	
Deduct payment to his credit, per warrant No. 3,435 - - - -	6 57	
Balance as stated above - -	-	30 55
104. <i>Jas. H. McCulloch, collector, Baltimore</i>	-	14,753 34
This account closed on the books of the Treasury, by final settlement, May 7, 1837; per report No. 475.		
105. <i>James W. Ripley, official emoluments account, Passamaquoddy</i> - -	-	3,497 92
No differences. His balance consists of surplus emoluments, not credited by collector.		

## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
106. <i>Isaac Illsley, official emoluments account, Portland</i> - - -	-	<u>\$394 78</u>
No differences. Balance in cash due.		
107. <i>Wm. Pierce, jr., official emoluments account, Gloucester</i> - - -	-	<u>1,263 28</u>
No differences. Balance in cash due.		
108. <i>William Jones, Philadelphia</i> -	-	<u>523 54</u>
Reported balance, due on account of emoluments. This balance, it has been found, was carried into his accounts of the customs, and finally closed in 1829; per report No. 57,389.		
109. <i>G. W. Owen, on account of his official emoluments as collector of Mobile, Ala.</i> -	-	<u>2,101 77</u>
Disallowed, &c.:		
Commissions on marine hospital and light-house disbursements of 1835, not debited to him in that year - - -	\$70 80	
Salary overpaid to deputy collector -	100 00	
Paid to deputy collector, for extra services, disallowed - - -	283 34	
Salary allowed collector, not included -	16 98	
Commissions on marine hospital and light-house disbursements, in 1st and 2d quarters, 1835, not included in his account -	38 70	
Commissions, short credited, on his payments	12 24	
Amount of errors, omissions, &c. -	<u>522 06</u>	
110. <i>Manuel Cruzat, official emoluments account, as naval officer, New Orleans, La.</i> -	-	<u>381 07</u>
No differences. Balance due in cash.		



## STATEMENT—Continued.

Late Officers of the Customs, &c.	Amount.	Balance due per document No. 111, House of Representatives.
111. <i>Peter K. Wagner, official emoluments account, as naval officer at New Orleans</i>	—	<u>\$5,805 72</u>
No differences. Balance due in cash as stated.		
112. <i>William Emerson, official emoluments account, as surveyor at New Orleans</i> -	—	<u>1,031 53</u>
No differences. Balance due in cash as stated.		
113. <i>Samuel Spotts, official emoluments account, as surveyor at New Orleans, La.</i> -	—	<u>1,196 14</u>
Disallowed, &c. :		
Amount of fees received by his deputy, from the 10th July to 24th August, 1833, not accounted for - - -	\$425 90	
Paid L. B. Willis, as deputy and clerk, disallowed, the said Willis having been paid by the collector as an inspector -	1,010 87	
Omitted and disallowed - -	<u>1,435 87</u>	
NOTE.—A bill has been reported, and is pending before Congress, to authorize the payments to L. B. Willis, as deputy and clerk, which were disallowed.		



